

SMITH & DOWNEY, P.A.

320 E. Towsontown Blvd., Suite 1 East

Baltimore, MD 21286

Telephone: (410) 321-9000

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Michael P. Connors

*Special Counsel to the Debtor and Debtor-in-Possession***UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11
	:
DOWLING COLLEGE,	:
f/d/b/a DOWLING INSTITUTE,	: Case No. 16-75545 (REG)
f/d/b/a DOWLING COLLEGE ALUMNI	:
ASSOCIATION,	:
f/d/b/a CECOM,	:
a/k/a DOWLING COLLEGE, INC.,	:
Debtor.	:
-----X	

**SUMMARY SHEET PURSUANT TO UNITED STATES TRUSTEE
GUIDELINES FOR REVIEWING APPLICATIONS FOR COMPENSATION
AND REIMBURSEMENT OF EXPENSES FILED UNDER 11 U.S.C. § 330 FOR
THE FIRST INTERIM FEE APPLICATION OF SMITH & DOWNEY, P.A., SPECIAL
COUNSEL TO THE DEBTOR AND DEBTOR IN POSSESSION**

Name of Applicant:	Smith & Downey, P.A.
Compensation Period:	November 29, 2016 through March 31, 2017
Role in This Case:	Special Counsel to the Debtor and Debtor in Possession
Current Application:	
Total Fees Requested for the Compensation Period:	\$8,516.25
Total Expenses Requested for the Compensation Period:	\$0
Total Sought:	\$8,516.25
Petition Date:	November 29, 2016

Retention Date:	November 29, 2016
Date of Order Approving Employment:	February 27, 2017
Blended Rate in this Application for All Attorneys:	\$444.71
Blended Rate in this Application for All Timekeepers:	\$444.71
Compensation Sought in this Application Already Paid Pursuant to a Monthly Compensation Order But Not Yet Allowed:	\$0
Expenses Sought in this Application Already Paid Pursuant to a Monthly Compensation Order But Not Yet Allowed:	\$0
Number of Professionals Included in this Application:	2
Difference Between Fees Budgeted and Compensation Sought for this Period:	See Summary of Services Rendered
Number of Professionals Billing Fewer than 15 Hours to the Case During this Period:	2 Attorneys
Are any rates higher than those approved or disclosed at retention?	No.

This is an: X interim final application.

SMITH & DOWNEY, P.A.

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Special Counsel to the Debtor and Debtor-in-Possession

**UNITED STATES BANKRUPTCY COURT
 EASTERN DISTRICT OF NEW YORK**

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In re	: Chapter 11
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DOWLING COLLEGE,	:
f/d/b/a DOWLING INSTITUTE,	: Case No. 16-75545 (REG)
f/d/b/a DOWLING COLLEGE ALUMNI	:
ASSOCIATION,	:
f/d/b/a CECOM,	:
a/k/a DOWLING COLLEGE, INC.,	:
Debtor.	:
-----X	

**APPLICATION OF SMITH & DOWNEY, P.A., SPECIAL COUNSEL TO THE
 DEBTOR AND DEBTOR IN POSSESSION, FOR A FIRST INTERIM
 ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD OF NOVEMBER 29, 2016 THROUGH MARCH 31, 2017**

**TO THE HONORABLE ROBERT E. GROSSMAN,
 UNITED STATES BANKRUPTCY JUDGE:**

Smith & Downey, P.A. ("S&D"), as special counsel to Dowling College, (the "Debtor"), debtor and debtor-in-possession in the above-captioned chapter 11 case (the "Chapter 11 Case"), as and for its application ("Application") for a first interim allowance of compensation for services rendered and reimbursement of expenses for the period of November 29, 2016 through March 31, 2017, pursuant to 11 U.S.C. §§ 330(a) and 331, and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), respectfully sets forth and represents as

follows:

INTRODUCTION

1. This application is respectfully submitted by S&D for a first allowance of compensation and reimbursement of expenses for all services rendered to the Debtor from November 29, 2016 through March 31, 2017 (the “First Interim Compensation Period”), as follows:

Total Fees Requested for the First Interim Compensation Period:	\$8,516.25
Total Expenses Requested for the First Interim Compensation Period:	\$0
Total Sought:	\$8,516.25

2. During the First Interim Compensation Period, S&D committed a total of 19.15 hours of professional time, resulting in an average hourly billing rate of \$444.71. Copies of the detailed attorney time records for the First Interim Compensation Period are annexed hereto as **Exhibit B** and summaries of the time records broken down by timekeeper and billing task code are annexed as **Exhibits C** and **D**, respectively.

3. During the First Interim Compensation Period, S&D did not advance any funds for reimbursable expenses.

4. Annexed hereto as **Exhibit E** is the certification of Michael P. Connors.

JURISDICTION

5. This Court has jurisdiction over this Application by virtue of 28 U.S.C. §§ 157(a) and (b), and 1334(b), and the Administrative Order No. 264 titled “In the Matter of The Referral of Matters to the Bankruptcy Judges” of the United States District Court for the Eastern District of New York (Weinstein, C.J.) dated August 28, 1986.

6. Venue is proper in this district pursuant to 28 U.S.C. § 1409(a) because this proceeding arises in a case under the Bankruptcy Code pending in this district.

BACKGROUND

7. On November 29, 2016 (the “Petition Date”), the Debtor filed a voluntary petition for relief under chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”) in the United States Bankruptcy Court for the Eastern District of New York (the or this “Court”).

8. On the Petition Date, an application to employ S&D as special counsel for the Debtor was filed (the “S&D Retention Application”) [Docket No. 19]. The S&D Retention Application was granted by order of the Court dated February 27, 2017 and the retention was approved *nunc pro tunc* to the Petition Date (the “S&D Retention Order”) [Docket No. 215]. A copy of the S&D Retention Order is annexed hereto as **Exhibit A**.

9. On December 21, 2016, the Court entered the *Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* (the “Interim Compensation Order”) [Docket No. 117].

10. In accordance with the Interim Compensation Order, S&D submitted monthly fee statements seeking interim compensation and reimbursement of expenses. During the First Interim Compensation Period, S&D submitted the following monthly fee statements:

- (a) On March 2, 2017, pursuant to the Interim Compensation Order, S&D served its first fee statement for the period from February 27, 2017 through February 28, 2017 (the “First Fee Statement”)¹. The First Fee Statement sought (i) an allowance of \$475.00 as compensation for services rendered and (ii) the reimbursement of \$0 in expenses. As of the date hereof, the time for filing objections to the First Fee Statement has not passed and S&D has not received any payment on account of the First Fee Statement.
- (b) On April 4, 2017, pursuant to the Interim Compensation Order, S&D served its second fee statement for the period from March 1, 2017 through March 31, 2017 (the “Second Fee Statement”)². The Second Fee Statement sought (i) an allowance of \$8,041.25 as compensation for services rendered and (ii) the reimbursement of \$0 in expenses. As of the date hereof, the time for filing objections to the Second Fee Statement has not passed and S&D has not received any payment on account of the Second Fee Statement.

11. S&D has not entered into any agreement, express or implied, with any other party for the purpose of fixing or sharing fees or other compensation to be paid for professional services rendered in these cases. No promises have been received by S&D as to compensation in connection with these cases other than in accordance with the provisions of the Bankruptcy Code.

SUMMARY OF SERVICES RENDERED

12. In conformity with the United States Trustee Guidelines For Reviewing Applications For Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, dated January 30, 1996 (the “U.S. Trustee Guidelines”) and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under

¹ On March 2, 2017, S&D served the First Fee Statement on the Debtor, RSR Consulting, LLC and Klestadt Winters Jureller Southard & Stevens, LLP. On April 24, 2017, S&D served the First Fee Statement on the remaining parties required to receive the First Fee Statement as set forth in the Interim Compensation Order.

² On April 4, 2017, S&D served the Second Fee Statement on the Debtor, RSR Consulting, LLC and Klestadt Winters Jureller Southard & Stevens, LLP. On April 24, 2017, S&D served the Second Fee Statement on the remaining parties required to receive the Second Fee Statement as set forth in the Interim Compensation Order.

United States Code by Attorneys in Large Chapter 11 Cases (the “Large Case Guidelines”), S&D has segregated its time entries during the First Interim Compensation Period into the following project categories, which correspond to the major tasks undertaken by S&D during the same period:

A. Employee Benefits - General

13. In this section of the Application, S&D describes, in summary fashion, the services performed during the First Interim Compensation Period.

A. Employee Benefits-General

14. The “Employee Benefits-General” project category includes time charges by S&D in relation to time spent investigating and evaluating the Debtor’s retirement plan termination issues.

15. A total of 19.15 hours amounting to \$8,516.25 in fees were incurred by S&D in connection with this project category during the First Interim Compensation Period. Prior to the Petition Date, S&D’s prospective budget for the period ending June 30, 2017 was \$23,000. As a result, S&D’s actual fees incurred in this project category were under the prospective budget.

TIME AND DISBURSEMENT RECORDS AND STAFFING

16. The services performed by S&D for and on behalf of the Debtor in connection with the above matters during the First Interim Compensation Period are detailed and itemized in full in the time and disbursement logs annexed hereto as **Exhibit B**. Set forth on the attached **Exhibit C** is a summary of the persons who performed services on behalf of the Debtor, the hours of services performed by such person, the applicable hourly rate, and the total value of the services performed by each person during the First Interim Compensation Period.

17. The persons at S&D that assisted the Debtor on the above matters during the First Interim Compensation Period are as follows:

a. Michael P. Connors is an equity partner at S&D. Mr. Connors is a graduate of Catholic University of America Law School and was admitted to practice before this Court in 1992. Mr. Connors's rate of \$475 per hour in 2017 is reasonable and such rate was Mr. Connors's normal and customary rate during the period covered by this Application.

b. Nicolle Y. Zeman is a partner employed by S&D. Ms. Zeman is a graduate of Hofstra University School of Law and was admitted to practice before this Court in 1998. Ms. Zeman's rate of \$425 per hour in 2017 is reasonable and such rate were Ms. Zeman's normal and customary rate during the period covered by this Application.

WHEREFORE, S&D respectfully requests that it be granted (i) a first allowance of compensation for professional services rendered as special counsel to the Debtor for the First Interim Compensation Period in the amount of \$8,516.25; (ii) reimbursement of its actual and necessary disbursements totaling \$0.00; and (iii) such other and further relief as is just.

Dated: Baltimore, MD
April 28, 2017

SMITH & DOWNEY, P.A.

By: /s/ Michael P. Connors

Michael P. Connors
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Baltimore, MD 21286
Tel: (410) 321-9000
Fax: (410) 321-6270
Email: mconnors@smithdowney.com

*Special Counsel to the Debtor and
Debtor-in-Possession*

Exhibit A

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11
	:
DOWLING COLLEGE,	:
f/d/b/a DOWLING INSTITUTE,	: Case No. 16-75545 (REG)
f/d/b/a DOWLING COLLEGE ALUMNI	:
ASSOCIATION,	:
f/d/b/a CECOM,	:
a/k/a DOWLING COLLEGE, INC.,	:
	:
Debtor.	:
-----X	

**ORDER AUTHORIZING THE RETENTION OF SMITH & DOWNEY, PA AS SPECIAL
COUNSEL TO THE DEBTOR, *NUNC PRO TUNC* TO THE PETITION DATE**

Upon the application dated November 29, 2016 (the “Application”)¹ of Dowling College (the “Debtor”) for an order approving the retention of Smith & Downey, PA (“Smith & Downey”) as its special counsel *nunc pro tunc* to the Petition Date and upon the declaration of Michael Connors, dated November 23, 2016 and attached to the Application as Exhibit B (the “Connors Declaration”); and it appearing that Smith & Downey is a disinterested person pursuant to Section 101(14) of title 11 of the United States Code (the “Bankruptcy Code”) and does not represent an interest adverse to the Debtor’s estate; it is

ORDERED, that the Application is granted as set forth herein; and it is further

ORDERED, that the retention of Smith & Downey as special counsel to the Debtor to perform all of the services set forth in the Application on the terms set forth in the Application and the Connors Declaration is hereby approved pursuant to Section 327(a) of the Bankruptcy Code, *nunc pro tunc* to the Petition Date; and it is further

ORDERED, that the compensation to be paid to Smith & Downey shall be subject to the approval of this Court upon notice and a hearing pursuant to Sections 330 and 331 of the

¹ Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Application.

Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules and such other procedures as may be fixed by order of this Court, for professional services rendered and expenses incurred by Smith & Downey; and it is further

ORDERED, that prior to any increases in Smith & Downey's rates, Smith & Downey shall file a supplemental declaration with the Court and provide ten (10) business days' notice to the Debtor, the United States Trustee and any official committee, which supplemental declaration shall explain the basis for the requested rate increases in accordance with Section 330(a)(3)(F) of the Bankruptcy Code and state whether the Debtor has consented to the rate increase. The United States Trustee retains all rights to object to any rate increase on all grounds including, but not limited to, the reasonableness standard provided for in Section 330 of the Bankruptcy Code, and all rates and rate increases are subject to review by the Court; and it is further

ORDERED, that for the avoidance of doubt, all payments to Smith & Downey on account of compensation in this Chapter 11 Case shall in all respects remain subject to the terms of any documents or orders of this Court concerning debtor in possession financing or the use of cash and other collateral, including but not limited to any approved budget associated therewith, and which shall control in the event of any conflict between the relief contemplated by this Order and those materials; and it is further

ORDERED, that the Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order; and it is further

ORDERED, that if there is any inconsistency between the terms of this Order, the Application, and the Connors Declaration, the terms of this Order shall govern.

NO OBJECTION:

WILLIAM K. HARRINGTON
UNITED STATES TRUSTEE

By: /s/ Stan Y. Yang 2/22/2017
Stan Yang, Esq.
TRIAL ATTORNEY

**Dated: Central Islip, New York
February 27, 2017**



A handwritten signature in black ink, appearing to read "Robert E. Grossman".

**Robert E. Grossman
United States Bankruptcy Judge**

Exhibit B

Listing

Smith & Downey, P.A.
Informational Fee Statement
Dowling College

<i>Date</i>	<i>Professional</i>	<i>Description</i>	<i>Component</i>	<i>Hours</i>	<i>Price</i>	<i>Value</i>
<i>Matter Description: Employee Benefits-General</i>						
2/28/2017	M. Connors	Prepare for and participate in call with team re retirement plan termination issues. Several follow up emails re same	Fees	1.00	\$475.00	\$475.00
3/1/2017	M. Connors	Review plan documents	Fees	0.25	475.00	118.75
3/6/2017	N. Zeman	Review notes from Mr. Connors re: 403(b) plan issues Discuss same with Mr. Connors	Fees	0.30	425.00	127.50
3/7/2017	N. Zeman	Consider 403(b) termination issues	Fees	1.00	425.00	425.00
3/7/2017	M. Connors	Call with DOL Prepare agenda for call with TIAA Send email to TIAA calling parties	Fees	0.85	475.00	403.75
3/8/2017	N. Zeman	Research 403(b) plan termination issues Review TIAA-CREF materials re: same	Fees	1.20	425.00	510.00
3/9/2017	N. Zeman	Consider 403(b) termination issues	Fees	0.50	425.00	212.50
3/10/2017	M. Connors		Fees	1.30	475.00	617.50
		Prepare for and participate in conference call with TIAA, auditor and HR re: plan termination strategy Prepare email and agenda for call				
3/10/2017	N. Zeman		Fees	0.70	425.00	297.50
		Discuss 403(b) termination issues with Mr. Connors Conference call with Dowling, TIAA-CREF and Mr. Connors re: same				
3/14/2017	N. Zeman	Discuss 403(b) termination follow-up tasks with Mr. Connors Prepare outline re: same Review 403(b) Plan document and prepare termination resolutions	Fees	1.50	425.00	637.50

Listing

3/17/2017	N. Zeman	Finalize plan termination task list and Resolutions	Fees	0.50	425.00	212.50
<i>Date</i>	<i>Professional</i>	<i>Description</i>	<i>Component</i>	<i>Hours</i>	<i>Price</i>	<i>Value</i>
<i>Matter Description: Employee Benefits-General</i>						
3/20/2017	N. Zeman	Prepare revised Plan termination Resolutions to reflect default investment recommendation	Fees	0.30	425.00	127.50
3/20/2017	N. Zeman	Conference call with Mr. Rosenfeld, Ms. Dimola and Mr. Connors re: 403(b) plan termination follow-up	Fees	0.70	425.00	297.50
3/20/2017	N. Zeman	Email to Ms. Gaye re: 403(b) balance and investment information Review response re: same	Fees	0.20	425.00	85.00
3/20/2017	N. Zeman	Email to TIAA-CREF re: 457(b) questions Review emails from TIAA-CREF and Mr. Connors re: same	Fees	0.20	425.00	85.00
3/20/2017	N. Zeman	Prepare letter from Mr. Connors to Board re: 403(b) termination recommendations	Fees	3.30	425.00	1,402.50
3/17/2017	M. Connors	Finalize 403(b) plan task list and board resolutions	Fees	0.50	475.00	237.50
3/20/2017	M. Connors	Prepare for and participate in call re: 403(b) plan termination and Board deliverables Review 457(b)(plan and applicable law regarding bankruptcy forfeiture Email to Mr. Southard re: same Prepare letter to Board	Fees	2.65	475.00	1,258.75
3/21/2017	N. Zeman	Finalize letter from Mr. Connors to Board re: 403(b) termination recommendations Email same to Mr. Rosenfeld	Fees	0.30	425.00	127.50
3/21/2017	N. Zeman	Finalize Resolutions to terminate 403(b) Plan Email same to Mr. Rosenfeld	Fees	0.30	425.00	127.50

Listing

<i>Date</i>	<i>Professional</i>	<i>Description</i>	<i>Component</i>	<i>Hours</i>	<i>Price</i>	<i>Value</i>
<i>Matter Description: Employee Benefits-General</i>						
3/21/2017	N. Zeman	Review email from Ms. Romero re: 457(b) follow-up Review 457(b) materials and consider same in context of Dowling bankruptcy Review emails between Mr. Southard and Mr. Connors re: same	Fees	0.60	425.00	255.00
3/30/2017	M. Connors	Prepare for and participate in Board meeting re plan termination Begin plan termination implementation based on recommendations, including several emails to responsible parties	Fees	1.00	475.00	475.00
<i>Grand Totals</i>				<u>19.15</u>		<u>\$8,516.25</u>

Exhibit C

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11
	:
DOWLING COLLEGE,	:
f/d/b/a DOWLING INSTITUTE,	: Case No. 16-75545 (REG)
f/d/b/a DOWLING COLLEGE ALUMNI	:
ASSOCIATION,	:
f/d/b/a CECOM,	:
a/k/a DOWLING COLLEGE, INC.,	:
Debtor.	:
-----X	

**SUMMARY OF TIME BY TIMEKEEPER FOR FIRST INTERIM FEE
APPLICATION OF SMITH & DOWNEY, P.A., SPECIAL COUNSEL TO THE DEBTOR
AND DEBTOR IN POSSESSION, PURSUANT TO BANKRUPTCY CODE SECTIONS
330 AND 331 FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT
OF EXPENSES FOR NOVEMBER 29, 2016 THROUGH MARCH 31, 2017**

Name of Attorney	Year Admitted	2017 Hourly Rate	2017 Total Hours Billed	Total Compensation
Michael P. Connors, Equity Partner	1992	\$475	7.55	\$3,586.25
Nicolle Y. Zeman, Partner	1998	\$425	11.60	\$4,930.00
Totals			19.15	\$8,516.25

Exhibit D

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11
	:
DOWLING COLLEGE,	:
f/d/b/a DOWLING INSTITUTE,	: Case No. 16-75545 (REG)
f/d/b/a DOWLING COLLEGE ALUMNI	:
ASSOCIATION,	:
f/d/b/a CECOM,	:
a/k/a DOWLING COLLEGE, INC.,	:
Debtor.	:
-----X	

**SUMMARY OF TIME BY TASK CODE FOR FIRST INTERIM FEE
APPLICATION OF SMITH & DOWNEY, P.A., SPECIAL COUNSEL TO THE DEBTOR
AND DEBTOR IN POSSESSION, PURSUANT TO BANKRUPTCY CODE SECTIONS
330 AND 331 FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT
OF EXPENSES FOR NOVEMBER 29, 2016 THROUGH MARCH 31, 2017**

BILLING CATEGORY	HOURS BUDGETED	FEES BUDGETED	HOURS BILLED	FEES SOUGHT
Employee Benefits – General	59	\$23,000.00	19.15	\$8,516.25

Exhibit E

SMITH & DOWNEY, P.A.

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 Facsimile: (410) 321-6270
 Michael P. Connors

Special Counsel to the Debtor and Debtor-in-Possession

**UNITED STATES BANKRUPTCY COURT
 EASTERN DISTRICT OF NEW YORK**

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In re	: Chapter 11
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DOWLING COLLEGE,	:
f/d/b/a DOWLING INSTITUTE,	: Case No. 16-75545 (REG)
f/d/b/a DOWLING COLLEGE ALUMNI	:
ASSOCIATION,	:
f/d/b/a CECOM,	:
a/k/a DOWLING COLLEGE, INC.,	:
Debtor.	:
-----X	

**CERTIFICATION OF MICHAEL P. CONNORS REGARDING THE FIRST INTERIM
 FEE APPLICATION OF SMITH & DOWNEY, P.A., SPECIAL COUNSEL TO THE
 DEBTOR AND DEBTOR IN POSSESSION, FOR AN ALLOWANCE OF
 COMPENSATION AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD OF NOVEMBER 29, 2016 THROUGH MARCH 31, 2017**

I, Michael P. Connors, hereby certify that:

1. I am an equity partner with the firm Smith & Downey, P.A. (“S&D”), which serves as special counsel to Dowling College, (the “Debtor”), debtor and debtor-in-possession in the above-captioned chapter 11 case (the “Chapter 11 Case”).

2. This Certification is made in support of S&D’s application (the “Application”) for a first interim allowance of compensation for services rendered and reimbursement of expenses for the period of November 29, 2016 through March 31, 2017, in compliance with General Order 613, Guidelines for Fees and Disbursements for Professionals in Eastern District of New York

Bankruptcy Cases, effective as of June 10, 2013 (the “General Order”), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the “UST Guidelines”), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under United States Code by Attorneys in Large Chapter 11 Cases (the “Large Case Guidelines”), and this Court’s Order Pursuant to 11 U.S.C. §§ 105(A) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals [Docket No. 117] (the “Interim Compensation Order” and together with the General Order, UST Guidelines and the Large Case Guidelines, the “Guidelines”).

3. I certify that:

- a. I have read the Application;
- b. To the best of my knowledge, information, and belief formed after reasonable inquiry, the fees sought fall within the Guidelines;
- c. The fees sought are billed at rates and in accordance with practices customarily employed by S&D and generally accepted by S&D’s clients; and
- d. In providing the reimbursable services reflected in the Application, S&D did not make a profit on those services, whether performed by S&D in-house or through a third party.

4. With respect to Section B(2) of the General Order, I certify that S&D has complied with the provisions requiring it to provide to the U.S. Trustee for the Eastern District of New York, the Debtor and the Creditors’ Committee a statement of S&D’s fees and expenses accrued during previous months.

5. With respect to Section B(3) of the General Order, I certify that the U.S. Trustee for the Eastern District of New York, the Debtor and the Creditors' Committee are each being provided with a copy of the Application and this Certification.

6. The following is provided in response to the questions set forth in Paragraph C.5 of the Large Case Guidelines:

Question: Did you agree to any variations from, or alternatives to, your standard or customary billing rates, fees or terms for services pertaining to this engagement that were provided during the application period?

Response: Yes. My services were provided at a reduced rate applicable to charitable organizations.

Question: If the fees sought in this fee application as compared to the fees budgeted for the time period covered by this fee application are higher by 10% or more, did you discuss the reasons for the variation with the client?

Response: The fees were under the prospective budget.

Question: Have any of the professionals included in this fee application varied their hourly rate based on the geographic location of the bankruptcy case?

Response: No.

Question: Does the fee application include time or fees relating to reviewing or revising time records or preparing, reviewing, or revising invoices? (This is limited to work involved in preparing and editing billing records that would not be compensable outside of bankruptcy and does not include reasonable fees for preparing a fee application). If so, please quantify by hours and fees.

Response: No.

Question: Does this fee application include time or fees for reviewing time records to redact any privileged or other confidential information? If so, please quantify by hours and fees.

Response: No.

Question: If the fee application includes any rate increases since retention: Did your client review and approve those rate increases in advance?

Response: N/A.

Question: Did your client agree when retaining the law firm to accept all future rate increases?

Response: Yes.

Dated: Baltimore, Maryland
April 28, 2017

SMITH & DOWNEY, P.A.

By: /s/ Michael P. Connors

Michael P. Connors
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Baltimore, MD 21286
Tel: (410) 321-9000
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Special Counsel to the Debtor and Debtor-in-Possession